


The effect of economic conditions, sanctions and modernization of administrative systems on motor vehicle taxpayer compliance at samsat south Medan

Dapot Lumban Gaol¹, Agus Purwoko², Erika Revida³
^{1,2,3}Universitas Sumatera Utara

Article Info	ABSTRACT
Keywords: Economic conditions, tax sanctions, modernization of the tax administration system, Taxpayer compliance	Taxpayer compliance is one of the measuring instruments for the success of motor vehicle tax revenues. This study aims to analyze the influence of economic conditions, tax sanctions and modernization of the tax administration system towards the compliance of motor vehicle taxpayers in Medan Selatan Samsat. The theory used in this study is Risk Opposing Theory (Risk Aversion Theory). The population in this study was all motor vehicle taxpayers registered at the Joint Office in Medan Selatan Samsat with a total of 271 samples. The sample determination technique is accidental sampling. This research is a type of quantitative research using primary data, data obtained by spreading questionnaires. The analysis technique used in this study is logistic regression by assessing the overall model (Overall Model Fit), the feasibility of the regression model (Goodness of Fit Test), Logistic Regression and Wald Test. The results showed that economic conditions and modernization of administrative systems had no significant effect on taxpayer compliance while sanctions had a significant effect on motor vehicle taxpayer compliance at Medan Selatan Samsat.
This is an open access article under the CC BY-NC license 	Corresponding Author: Dapot Lumban Gaol Universitas Sumatera Utara dapotlumban76@gmail.com

INTRODUCTION

Taxpayer compliance is one of the important factors in the tax system and the most important thing in taxation because if all taxpayers comply and understand taxes, then the country's economy will run well as it should. As more and more government authority is delegated to regions, regions must be able to explore the potential of PAD sources, especially from regional taxes, to the maximum, but still be guided by applicable laws and regulations because the ability of regions to carry out their autonomy is very dependent on the PAD sources they have. . Regional governments are expected to be able to finance the administration of their government by optimizing their potential, efforts to obtain appropriate sources of funds are a must.

However, this is not easy to achieve, because people have not fully complied with their obligations as taxpayers. Compliance is an action, deed or change in a person's attitude and behavior to accept, obey and follow another person's request or order with full awareness. Compliance is a condition that is created and formed through the process of a

series of behaviors that demonstrate the values of compliance, such as; loyalty, regularity and order.

The administration of government can be carried out because of the support of various resource factors in moving the wheels of government to achieve goals. The administration of regional government will be carried out optimally if the region has adequate financial capacity . Low regional financial capacity will have negative effects, including low levels of service delivery to the community. Finance or funds are a very important factor in every government activity, because all government activities require money. Therefore, the greater the amount of funds available, the greater the activities that can be carried out by the government. As an autonomous region, the regional government must be able to identify potential sources of original regional income, such as motor vehicle tax, the potential amount of which is getting bigger every year, because regional tax revenues that are not optimal will have implications for disrupting the implementation of public services and development programs.

In 2023, North Sumatra Province has a motor vehicle potential of 3,941,596 units. This potential data is not the total number of vehicle population in North Sumatra, but is the number of vehicles that are considered to have the potential to obtain motor vehicle tax by adding up all vehicles that are active on tax in the current year and those that have been in arrears for up to the last five years. Taxpayer compliance in paying motor vehicle tax until the third quarter of 2023 is as in the following table:

Table 1. Motor Vehicle Potential and Realization of PKB in 2023

No	UPTD name	Ranmor Potential	Target	Realization of PKB Based on Potential and BBN		
				Units	Nominal	%
1	North Medan	1,345,093	1,102,596,577,291	565,265	798.083.780.524	72.38
2	South Medan	498.212	558.783.572.213	286,954	410.409.384.654	73.45
3	Lubuk Pakam	174,006	110.241.075.513	91,921	81.283.507.331	73.73
4	High cliff	89,625	47,870,616,877	44,314	35,065,592,265	73.25
5	Pematang Siantar	239.126	142,220,900,367	117,768	102,033,771,746	71.73
6	Binjai	165,017	97,628,670,681	75,280	69.061.269.193	70.74
7	Stabat	99,760	46.866.168.912	48,415	32,819,335,639	70.03
8	Tanjung Balai	42,446	22,383,198,890	17,159	15,499,560,719	69.25
9	Range	205,580	92.131.141.287	87,765	66.777.428.091	72.48

The effect of economic conditions, sanctions and modernization of administrative systems on motor vehicle taxpayer compliance at samsat south Medan— Dapot Lumban Gaol et.al

10	Prapat Region	125,213	70,025,168,633	46,190	50,367,527,075	71.93
11	Fifty	75,130	32,707,306,065	33,054	25,129,408,310	76.83
12	Trading	49,464	22,939,655,861	26,817	18,211,604,260	79.39
13	Sei Rampah	107,673	47,397,663,049	51,448	36,563,755,556	77.14
14	Aek Kanopan	53,754	32,982,619,092	25,276	23,412,847,628	70.99
15	Penang City	57,047	34,620,174,436	26,031	25,554,475,749	73.81
16	Kabanjahe	65,674	50,144,534,381	30,360	39,093,993,641	77.96
17	P. Brandan	43874	23,260,355,118	19,808	15,410,463,468	66.25
18	Sibolga	26,528	10,747,596,258	10,589	7,283,610,630	67.77
19	Sidikalang	33,047	19,656,572,395	15,895	14,335,488,918	72.93
20	Tarutung	37,376	20,868,792,244	17,760	16,552,780,569	79.32
21	Padang Sidimpuan	52,795	24,997,453,523	22,485	19,180,646,020	76.73
22	Connection	37,165	14,358,127,809	14,477	10,523,001,159	73.29
23	Sibuhuan	32,763	13,119,836,142	11,181	9,569,001,858	72.94
24	Mount Sitoli	60,165	20,249,516,055	23,890	13,776,739,907	68.03
25	Old Mountain	20,286	11,086,966,097	7,633	7,612,174,216	68.66
26	Christmas	20,550	8,466,868,767	8,730	6,274,700,652	74.11
27	Pandan	54,436	20,160,097,658	19,761	13,678,171,923	67.85
28	Balige	30,288	18,737,593,377	14,477	14,058,069,153	75.03
29	Deep Bay	14,881	5,387,679,540	5,812	3,839,327,938	71.26
30	Pangururan	19,977	9,913,979,990	10,051	7,781,548,612	78.49

31	Dolok	23,209	13,941,958,044	11,863	10,142,415,838	72.7
	Sanggul					5
32	Snakefruit	6,178	2,687,109,523	2,934	1,942,748,391	72.3
						0
33	Sipirok	35,528	15,614,492,290	16,339	12,379,770,082	79.2
						8
	AMOUNT	3,941,59	2,764,794,038,37	1,807,79	2,013,707,901,71	72.8
		6	8	2	5	3

Data Source: North Sumatra Province Regional Revenue Agency (31 October 2023)

Based on the data above, it can be seen that in general motor vehicle taxpayer compliance in North Sumatra Province is 46% of the potential number of vehicles, this is still below motor vehicle taxpayer compliance in the South Medan Samsat area which is around 57.6%. Seeing that the level of motor vehicle taxpayer compliance in North Sumatra Province is still very low, even below 50%, it is very interesting to study the factors that influence motor vehicle taxpayer compliance in paying motor vehicle tax in North Sumatra, such as economic conditions of taxpayers, providing sanctions to taxpayers who do not comply and modernizing the administrative system by creating convenience in paying motor vehicle taxes.

This research seeks to see the influence of economic conditions, tax sanctions and modernization of the administrative system on motor vehicle taxpayer compliance in South Medan Samsat. Several studies on the factors that influence motor vehicle taxpayer compliance were conducted by Pradipta Anisa Virgiawati, Samin, Dwi Jaya Kirana, (2019) with the research title The Influence of Taxpayer Knowledge, Modernization of the Tax Administration System and Tax Sanctions on Motor Vehicle Taxpayer Compliance (Study on Taxpayers in South Jakarta Samsat). The results of the research show that (1) taxpayer knowledge has a significant effect on motor vehicle taxpayer compliance, (2) modernization of the tax administration system has a significant effect on motor vehicle taxpayer compliance, and (3) tax sanctions have no significant effect on motor vehicle taxpayer compliance. .

METHOD

This study uses a quantitative approach. Data was obtained by distributing questionnaires and also secondary data. The population in this research is all individuals who are motor vehicle taxpayers registered at the South Medan Samsat Office, Medan City. The sampling method is non-probability using accidental sampling. Meanwhile, determining the sample size was based on determining the number of samples from the population developed by Isaac and Michael with an error rate of 10% and obtained a sample of 271 samples. The variables used in this research are the independent variable and the dependent variable. The independent variables (independent variables) in this research are economic conditions (X1), tax sanctions (X2) and modernization of the administrative system (X3). The Dependent Variable (dependent variable) in this research is Motor Vehicle Taxpayer

Compliance. The dependent variable is measured using a questionnaire instrument which consists of several questions taking the value 1 or 0.

Statistical analysis of the data used in this research is logistic regression analysis. According to Ghozali (2018:325) logistic regression analysis is a regression that tests whether there is a probability that the dependent variable can be predicted by the independent variable. The reason for choosing this method is that the data used in this research is non-metric on the dependent variable while the independent variable is a variable with an ordinal scale. This causes the function to change to logistic and does not require the assumption of normality of data on the independent variables. Logistic regression analysis does not require a normal distribution in the independent variables (Ghozali, 2018). Therefore, logistic regression analysis does not require normality tests, heteroscedasticity tests, and classical assumption tests on the independent variables. Logistic regression analysis has four tests, namely, Assessing the Overall Model (Overall Model Fit), Testing the Feasibility of the Regression Model (Goodness of Fit Test), Coefficient of Determination (Nagelkerke's R Square) and Classification Matrix (Ghozali, 2018).

RESULTS AND DISCUSSION

South Medan Samsat has a working area in 15 (fifteen) sub-districts, namely eight sub-districts in Medan City and seven sub-districts in Deli Serdang Regency. The Medan City area includes: Medan Kota District, Medan Polonia District, Medan Selayang District, Medan Maimun District, Medan Denai District, Medan Tuntungan District and Medan Amplas District. Meanwhile, the Deli Serdang Regency area includes: Namorambe District, Delitua District, Pancur Batu District, Sibiru Biru District, Kutalimbaru District, Patumbak District and Sibolangit District.

Descriptive Statistical Analysis

This research aims to analyze the factors that influence motor vehicle taxpayer compliance at South Medan Samsat with economic conditions, sanctions and modernization of the administrative system as independent variables while the dependent variable is taxpayer compliance. Based on the descriptive test results, it can be described as follows:

1. The economic condition variable (X1), can be described as having a minimum value of 10 while a maximum value of 25, an average value of 17.29 and a standard deviation of 3,292.
2. The sanction variable (X2), can be described as having a minimum value of 9 and a maximum value of 25, the average value is 18.08 while the standard deviation is 3.642.
3. The administrative system modernization variable (X3) from this data can be described as the minimum value is 13, the maximum value is 25 while the standard deviation is 2,249.

Testing the Feasibility of the Regression Model (Goodness of Fit Test)

Based on the results of the over all fit assessment test, whether the data is a fit model or not, this fit model is used to test whether the independent variables in the

regression model are able to improve the regression model or not. We first look at the logistic prerequisites by looking at the Hosmer and Lemeshow test table. The results of the Hosmer and Lemeshow Goodness of Fit Test can be seen in Table 2 below:

Table 2 Hosmer and Lemeshow Test

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	,380	2	,827

Source: research results, 2023 (processed with SPSS)

In the Hosmer and Lemeshow table, the hypothesis test in this study can be determined as follows

H0: The model formed matches the observation data.

Ha: The model formed does not match the observation data.

Regarding decision making:

H0 is accepted if the sig value. Hosmer and Lemeshow Test > 0.05

H0 is rejected if the sig value of the Hosmer and Lemeshow Test is < 0.05

From the table above it can be seen that the significance figure from the Hosmer and Lemeshow test is $0.827 \geq 0.05$ so it can be concluded that the data model is suitable with the observation data, so this logistic regression model is suitable for use in further stages or with another explanation that the data is variable independent, namely X1, X2 and X3 and Y can be analyzed using the logistic regression test.

Assessing the Overall Model (Overall Model Fit)

Assess the entire model by comparing the difference between the first -2 log likelihood value or step zero with the -2 log likelihood of the variable in blog 1 or L1.

Table 3 Iteration History step 0

Iteration History ^{a,b,c}			
Iteration		-2 Log likelihood (L0)	Coefficients Constant
Step 0	1	214,657	1,483
	2	208,639	1,853
	3	208,545	1,907
	4	208,545	1,908
	5	208,545	1,908

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 208,545

c. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Source: research results, 2023 (processed with SPSS)

Table 4 Iteration history step 1

Iteration History ^{a,b,c,d}						
Iteration		-2 Log likelihood (L1)	Constant	Coefficients		
				Economic Conditions	Tax Sanctions	Modernization of Administrative Systems
Step 1	1	198,017	-.223	,155	,967	,843
	2	185.911	-.703	,289	1,515	1,288
	3	185.205	-.880	,345	1,696	1,437
	4	185,200	-.897	,350	1,712	1,451
	5	185,200	-.897	,350	1,712	1,451

a. Initial -2 Log Likelihood: 208,545

b. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Source: research results, 2023 (data processed with SPSS)

In assessing model fit by comparing the difference between the -2 log Likelihood value at step 0 with the -2 log likelihood value at step 1. To assess model fit the formula is $L_0 - L_1$, where at step 0 the -2 Log Likelihood value is 208.545. Then the -2 Log Likelihood value in L1 by entering all the independent variables in step 1 of the -2 log Likelihood model shows that the -2 log likelihood value is 185,200, so by looking at the chi square table for this research it is at a level of 0.05 with df (K-1) 4 -1 so the df value is 3, thus obtaining a Chi Square value of 7,815 so the result is $208,545 - 185,200 = 23,345 > 7,815$. So it can be concluded that the independent variable X1 as an economic condition variable, variable X2 as a tax sanctions variable and variable X3 as an administrative system modernization variable can improve the logistic regression model. From the two tables above, it can be seen that the -2 Log Likelihood value has decreased from step 0 (208,545) to step 1 (185,200), meaning that the regression model formed is better.

The Nagelkerke R Square value is 0.154, which means that the magnitude of the influence of the independent variables (X1, X2 and X3) on the dependent variable (Y) is 15.4%. In this case, the influence of the independent variables, namely economic conditions, tax sanctions and modernization of the administrative system on the dependent variable, namely taxpayer compliance, is 15.4%, while the other 84.6% is influenced by other variables not included in this research.

Hypothesis testing

To carry out partial hypothesis testing of the influence between each independent variable on the dependent variable, the t test is used. The hypothesis formed is:

H1 : Economic conditions have a significant influence on taxpayer compliance motorized vehicles at South Medan Samsat.

H2 : Sanctions have a significant influence on vehicle tax compliance motorized at the South Medan Samsat.

H3 : Modernization of the administrative system has a significant influence on motor vehicle tax compliance at South Medan Samsat.

Basis for decision making: If the Sig value < 0.05, then the hypothesis is accepted. If the Sig value > 0.05, then the hypothesis is rejected

Table 5. Variables in the equation step 0

Variables not in the Equation		Score	df	Sig.
Step 0	Economic Conditions	2,011	1	,156
	Tax Sanctions	24,082	1	,000
	Modernization of Administrative Systems	3,451	1	,063
Overall Statistics		27,982	3	,000

Source: research results, 2023 (data processed with SPSS)

Based on the results of data processing in the table above, conclusions can be drawn:

Test hypothesis 1

The significance value for the economic condition variable (X1) is 0.156. This figure is greater than the research alpha ($0.156 > 0.05$), meaning that partially economic conditions do not significantly influence motor vehicle tax compliance in South Medan Samsat.

Test hypothesis 2

The significance value for the tax sanctions variable (X2) is 0.000, this figure is smaller than the research alpha ($0.000 < 0.05$), meaning that partially tax sanctions significantly influence motor vehicle taxpayer compliance in South Medan Samsat.

Test hypothesis 3

The significance value for the administrative system modernization variable (X3) is 0.063. This figure is greater than the research alpha ($0.063 > 0.05$), meaning that partial modernization of the administration system does not significantly affect motor vehicle taxpayer compliance in South Medan Samsat.

Regression Equations

The way to interpret logistic regression using a probability approach (Santoso, 2014) is: Negative values are considered to have a probability of 0, positive values greater than that are considered to have a probability of 1. Positive values between 0 and 1, the probability is adjusted to the number obtained.

Table 6 Variables in the equation step 1

Variables in the Equation		B	S.E	Wald	d	Sig.	Exp(B)	95% CI for EXP(B)	
					f			Lower	Upper
Step 1 ^a	Economic Conditions	,350	,427	,674	1	,412	1,419	,615	3,276
	Tax Sanctions	1,712	,392	19,090	1	,000	5,541	2,571	11,944
	Modernization of Administrative Systems	1,451	,785	3,420	1	,064	4,268	,917	19,868

The effect of economic conditions, sanctions and modernization of administrative systems on motor vehicle taxpayer compliance at samsat south Medan— Dapot Lumban Gaol et.al

Variables in the Equation					
Constant		- .897	.872	1,059	1,303 .408

a. Variable(s) entered on step 1: Economic Conditions, Tax Sanctions, Administrative System Modernization.

Source: research results, 2023 (data processed with SPSS)

From the table above, the following regression equation can be formed:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

$$Y = -897 + 0.350 + 1.712 + 1.451$$

From the regression equation above, analysis can be carried out, where

- The constant is -897, which means that if there are no tax sanctions, modernization of the administrative system and there are no good economic conditions, there will be no motor vehicle tax compliance at the South Medan Samsat.
- The regression coefficient for the economic condition variable is 0.350 (positive value), which means that whenever good economic conditions occur, there is a possibility that people will comply with paying motor vehicle tax at the South Medan Samsat.
- The regression coefficient for the tax sanctions variable is 1.712 (positive value) which means that every time a tax sanction is applied, there is a possibility that taxpayer compliance will occur in the South Medan Samsat.
- The regression coefficient value of the administrative system modernization variable is 1,451 (positive value) which means that every time the administrative system modernization occurs, motor vehicle tax compliance in the South Medan Samsat will get better.

Wald Test (Partial)

Partial tests are carried out to determine the significance of each parameter to the response variable using the Wald test (Hosmer and Lemeshow), the significance of individual parameters is carried out using the hypothesis formulation:

H0: The coefficient is not significant to the model

H1: The coefficient is significant to the model

The results of the Wald test significance test can be seen in the following table:

Table 7 Wald test significance test

Variables in the Equation						95% CI for		
						Exp	EXP(B)	
						(B)	Lower	Upper
		B	S.E	Wald	df Sig.			
Step	Economic Conditions	.104	.390	.071	1 .789	1,110	.517	2,382
1 ^a	Tax Sanctions	1,172	.358	10,727	1 .001	3,229	1,601	6,513
	Modernization of Administrative Systems	.974	.750	1,683	1 .194	2,648	.608	11,524
	Constant	-.282	.831	.115	1 .734	.754		

a. Variable(s) entered on step 1: Economic Conditions, Tax Sanctions, Administrative System Modernization. Source: research results, 2023 (data processed with SPSS)

The effect of economic conditions, sanctions and modernization of administrative systems on motor vehicle taxpayer compliance at samsat south Medan— Dapot Lumban Gaol et.al

Based on the test results, it shows that:

1. Variable X1 (economic conditions) has a significance value of 0.789 which is greater than 0.05, this means that variable
2. The variable
3. Variable

Discussion

To increase motor vehicle taxpayer compliance, the efforts made are: Carrying out the Independent Door Knocking Program (PMKP), namely delivering letters of vehicle tax arrears to taxpayers who do not re-register; implementing a basic tax reduction program as well as motor vehicle tax fines and exemption from motor vehicle title transfer fees in 2023 which will be implemented from 29 May 2023 and will last until 30 November 2023, based on data obtained from motor vehicle taxpayers who take part in the stimulus program / whitening for the South Medan Samsat from May 29 to October 31 2023, there were 28,085 taxpayers with a nominal motor vehicle tax amount obtained of 58,584,509,246, while for the entire North Sumatra Province it was 156,208 taxpayers with a nominal PKB of 261,650,049,911 .

Apart from the efforts above, other efforts made to increase taxpayer compliance are coordinating and collaborating with sub-district and sub-district officials to submit letters of arrears and conveying appeals to the public to comply with paying taxes, providing scheduled mobile Samsat buses at several predetermined locations, carrying out mapping of arrears, forming an Arrears Acceleration Team by empowering Office Support Staff who have the task of submitting tax notification letters. From the results of the independent door knocking program, information was obtained that some vehicles had not been paid tax because they had been sold by the owner but had not been reported to the Samsat office, some were lost or damaged and many addresses could not be found.

The Influence of Economic Conditions on Motor Vehicle Taxpayer Compliance

Based on the results of data processing via SPSS, it is known that the significance value is $0.789 > 0.05$, so it can be concluded that economic conditions do not have a significant effect on taxpayer compliance in paying vehicle tax. Thus the first hypothesis (H1) is rejected. The results of this research are not in line with research conducted by Eko Prasetyo (2020) which examined the influence of service quality, tax sanctions, financial condition of taxpayers, income level, modernization of the tax administration system on motor vehicle taxpayer compliance at Samsat Katang Kediri.

The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

Tax sanctions are a guarantee or prevention (preventive) so that the provisions of tax laws and regulations will be complied with or complied with. Based on the results of data testing, it was found that tax sanctions (X2) with a significance value of 0.001, which means < 0.05 , means that tax sanctions have a significant effect on taxpayer compliance (Y), thus the second hypothesis (H2) is accepted.

The application of tax sanctions in the form of fines to motor vehicle taxpayers aims to ensure that taxpayers carry out their obligations and comply with tax regulations. The development of the number of tax arrears from time to time shows that the amount is

getting bigger, this is one of the consequences of the non-enactment of Article 74 of Law Number 22 of 2009 concerning Road Traffic and Transportation which states that deregistration and identification of motorized vehicles can be carried out if the owner of the motorized vehicle does not re-register at least 2 (two) years after the validity period of the Motorized Vehicle Registration Certificate as well as Article 110 of the National Police Chief Regulation Number 5 of 2012 concerning Registration and Identification of Motorized Vehicles where in paragraph (2) it is explained that removal from the register of resident registrants is based on consideration by officials in the field of Resident Ranmor is carried out if after 2 years have passed since the expiration of the STNK validity period, an extension of the Resident Registration is not requested.

One of the easiest things to do to reduce non-compliance by motor vehicle taxpayers is to carry out motor vehicle raids on strategic roads that are busy with motor vehicles, because in general people will avoid dealing with law enforcement officers so they will pay their vehicle tax.

The Effect of Modernization of the Tax Administration System on Motor Vehicle Taxpayer Compliance

Based on the results of data processing and statistical tests, the test results show that modernization of the tax administration system has no significant effect on taxpayer compliance. This is because the influence of modernization of the tax administration system on taxpayer compliance at South Medan Samsat has a significance value greater than 0.05, namely 0.194, thus the third hypothesis (H3) is rejected.

In the current era of digitalization, changes to the service system are very necessary with a modern service system, taxpayers can make tax payments from anywhere so there is no need to go and queue at offices or motor vehicle tax payment places. The application of information technology is a breakthrough that must be made in social and economic activities without exception in the field of taxation. The application of technological systems in the field of taxation is expected to increase motor vehicle taxpayer compliance because technology will make it easier for taxpayers to carry out their tax obligations, taxpayers do not need to You have to go to the tax payment office because there is an online motor vehicle tax payment service platform available.

CONCLUSION

Based on the previous discussion, it can be concluded that economic conditions and the modernization of the tax administration system do not have a significant effect in increasing motor vehicle taxpayer compliance, but tax sanctions have a significant effect in increasing motor vehicle tax compliance at South Medan Samsat. Based on the discussion, to increase motor vehicle taxpayer compliance, it is recommended as follows: first, the government should apply strict sanctions to taxpayers, especially in the implementation of road raids, the application and implementation of Article 74 of Law Number 22 of 2009 concerning Traffic and Transportation and Article 110 National Police Chief Regulation Number 5 of 2012 concerning Registration and Identification of Motorized Vehicles. Second, the government must be more adaptive by creating new innovations such as payments via

QRIS, credit cards, ATMs and mobile banking so that taxpayers can easily pay their vehicle tax .

REFERENCES

1. Ashar Basyir, (2020). Analisis Efektivitas dan Kontribusi Penerimaan Pajak Kendaraan Bermotor (PKB) terhadap Pendapatan Asli Daerah (PAD) (Studi Kasus : Provinsi DKI Jakarta). JURNAL ASHAR_BASYIR_PAJAK_ 2020.pdf
2. Allingham, Michael G, and Agnar Sandmo, 1972. Income Tax Evasion: A Theoretical Analysis, *Journal of Public Economics*, 1 : p-323-338.
3. Anggoro, 2017. Pajak Daerah dan Retribusi Daerah, UB Press, Malang, Google Books.
4. Arikunto, 2010. *Prosedur Penelitian Suatu pendekatan praktik*, PT Rineka Cipta, Jakarta.
5. Boediono, 2002. *Pengantar Ekonomi*, Erlangga, Jakarta.
6. Connolly, Sara and Alistair Munro, 1999. *Economic of The Public Sector*, New York, Prentice Hall.
7. Darma, 2021. Analisis Pajak Daerah Bea Balik Nama Kendaraan Bermotor dan Tingkat Risiko Pada Masa Pandemi Covid-19 di Provinsi Bali, *Jurnal Ilmiah Mahasiswa Akuntansi Undiksha*, Vol 12 No.1
<https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/32882/18154>
8. Dewi Kusuma Wardani dan Erma Wati, 2018. Pengaruh Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak dengan Pengetahuan Perpajakan sebagai Variabel Intervening (Studi pada Wajib Pajak Orang Pribadi di KPP Pratama Kebumen), *Jurnal Nominal*, Volume VII Nomor 1. <https://doi.org/10.21831/nominal.v7i1.19358>
9. Jatmiko, Agus, 2006. Pengaruh Sikap Wajib Pajak pada Pelaksanaan Sanksi Denda, Pelayanan Fiskus, dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak Studi Empiris Terhadap Wajib Pajak Orang Pribadi di Kota Semarang. Universitas Diponegoro: Tesis Megister Akuntansi.
10. Jenni Cong dan Sukrisno Agoes, 2019. Fakktor-faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor, *Jurnal Multiparadigma Akuntansi*, Vol 1 No.1.
11. Kristiaji, et al. 2013. *Memahami Ke(tidak)patuhan Pajak*, Inside Tax Edisi 14, Jakarta.
12. Lusy Marta Subekti dan Vishnu Juwono, 2021 Analisis Strategis Administrasi Pajak dalam Mencegah Peningkatan Tunggakan Pajak Kendaraan Bermotor di Jakarta, *Jurnal Ilmiah Indonesia*, Vol 6 No. 9.
<https://jurnal.syntaxliterate.co.id/index.php/syntax-literate/article/view/4096/2432>
13. Mesoino, dkk, 2020. Analisis Penerimaan Pajak Kendaraan Bermotor Sebelum dan Sesudah Penerapan Sistem Pembayaran Pajak Online Berbasis E-Samsat di Provinsi Sulawesi Utara. *Jurnal Berkala Ilmiah Efisiensi*, Vol 20 No.02.
<https://ejournal.unsrat.ac.id/index.php/jbie/article/view/30233/29229>
14. OECD, 2012. *Understanding and Influencing Taxpayers 'Compliance Behaviour'* Information Note, Centre for Tax and Policy Administration.

15. Pakar Komunikasi.com, 2022. Teori Atribusi – Pengertian – Jenis – Penerapan, Artikel <https://pakarkomunikasi.com/teori-atribusi>
16. Sulistianingtyas, Veronica (2016) Studi Kepatuhan Wajib Pajak Pbb P2 Di Kota Probolinggo: Satu Perspektif Teori Keperilakuan Terencana Dan Teori Atribusi. Magister thesis, Universitas Brawijaya.
17. Tri Isawati et.al, 2016. Pengaruh Tingkat Pendapatan, Pengetahuan Perpajakan, Pelayanan Pajak serta Sanksi Pajak Terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan, Journal Article. <https://media.neliti.com/media/publications/61326-ID-pengaruh-tingkat-pendapatan-pengetahuan.pdf>
18. Wuryanto et.al, 2019. Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor, Jurnal Akunida, Vol 5 No. 2. <https://ojs.unida.ac.id/JAKD/article/view/2250/pdf>
19. Virgiawati et.al, 2019. Pengaruh Pengetahuan Wajib Pajak, Modernisasi Sistem Administrasi Perpajakan dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi pada Wajib Pajak di Samsat Jakarta Selatan), Jurnal Monex, Volume 8 Nomor 2. <https://ejournal.poltektegal.ac.id/index.php/monex/article/viewFile/1234/946>.